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FINANCE DEPARTMENT

NOTIFICATION

The 21st May, 2025

S.R.O.No.300/2025 —In exercise of the powers conferred by Section 15 of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government, do hereby make the following amendments in the notification of the Government of Odisha in the Finance Department No. 15313-CTA-19/2005, dated the 31st March, 2005, published in the Extraordinary issue No. 541 of the *Odisha Gazette*, dated the 31st March, 2005 bearing **S.R.O. No. 199/2005**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 20273-CTA-19/2005, dated the 12th May, 2006, published in the Extraordinary issue No. 649 of the *Odisha Gazette*, dated the 15th May, 2006 bearing **S.R.O. No. 154/2006**, namely:—

In the said notification, in the *Explanation-II*, —

- (i) for the words, figure and symbols “item No.3 (that is Motor spirit including petrol, High Speed Diesel and Aviation Turbine Fuel and Light Diesel Oil)” the words and figures “items at serial number 4A, 4B and 5 that is Motor Spirit commonly known as Petrol, High Speed Diesel, and Aviation Turbine Fuel” shall be substituted; and
- (ii) in the Note, after serial number (e), the following serial numbers and its entries shall be inserted, namely: -
 - "(f) Reliance Industries Limited; and
 - (g) Nayara Energy Limited and any other registered Oil Company operating in the state”.

[No.15536—FIN-CTGST-TAX-0010/2025]

By Order of the Governor

PRIYABRAT MISHRA

Under-Secretary to Government